

1 **State of Arkansas**  
2 **80th General Assembly**  
3 **Regular Session, 1995**  
4 **By: Senator Mahony**

# A Bill

**ACT 391 OF 1995**  
**SENATE BILL 300**

## For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE § 28-50-106(a) TO PROVIDE  
9 FOR PRIORITY OF DISTRIBUTION FROM THE DECEDENT'S ESTATE OF  
10 ANY STATE TAX LIABILITY OF DECEDENT; AND FOR OTHER  
11 PURPOSES."

## Subtitle

14 "AN ACT TO ALLOW STATE TAXES TO BE PAID  
15 AS A PRIORITY CLAIM ON DISTRIBUTION OF  
16 DECEDENT'S ESTATE."

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

20 SECTION 1. Arkansas Code § 28-50-106(a) is amended to read as follows:

21 "(a) At the time of their allowance, all claims shall be classified in  
22 one (1) of the following classes, and, if the applicable assets of the estate  
23 are insufficient to pay all claims, the personal representative shall make  
24 payment in the following order:

- 25 (1) Costs and expenses of administration;  
26 (2) Reasonable funeral expenses and reasonable medical and other  
27 expenses incident to the last illness and wages of employees of the decedent;  
28 (3) Claims based on a liability of decedent for any state tax debt  
29 assessed against the decedent or due at the time of his or her death, or due  
30 from decedent's estate as a result of his or her death;  
31 (4) All other claims allowed."

33 SECTION 2. All provisions of this act of a general and permanent nature  
34 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
35 Revision Commission shall incorporate the same in the Code.

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1           SECTION 3. If any provision of this act or the application thereof to  
2 any person or circumstance is held invalid, such invalidity shall not affect  
3 other provisions or applications of the act which can be given effect without  
4 the invalid provision or application, and to this end the provisions of this  
5 act are declared to be severable.

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7           SECTION 4. All laws and parts of laws in conflict with this act are  
8 hereby repealed.

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APPROVED: 2-20-95

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